

3 employee for repayment of any taxes withheld over the first forty-
 4 eight hundred dollars in earnings in any one year, by one or more
 5 employers. The commission shall if a claim is allowed to the em-
 6 ployee, also mail a refund check for the taxes paid by the employer
 7 for the employee on which the employee is allowed a refund. The
 8 commission shall have power and authority to require the filing of a
 9 proper application by the employee before the claim shall be allowed.
 10 Any claim for such refund shall be made within three years of date
 11 of payment and not thereafter. For lack of time and cause, adjust-
 12 ments, compromises or refunds may be made by the commission on
 13 its own initiative.

Approved March 13, 1963.

CHAPTER 97

CIGARETTE MACHINES

S. F. 126

AN ACT relating to the use of vending machines in the sale of cigarettes and providing for the licensing of such machines.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section ninety-eight point one (98.1), Code 1962, is
 2 hereby amended by adding thereto the following new subsections:
 3 "1. 'Cigarette vending machine' means any self-service device of-
 4 fered for public use which, upon insertion of a coin, coins, paper cur-
 5 rency, or by other means, dispenses cigarettes without the necessity
 6 of replenishing the device between each vending operation.
 7 "2. 'Cigarette vendor' means any person who by contract, agree-
 8 ment, or ownership takes responsibility for furnishing, installing,
 9 servicing, operating, or maintaining one or more cigarette vending
 10 machines for the purpose of selling cigarettes at retail."

1 SEC. 2. Section ninety-eight point thirty-six (98.36), Code 1962,
 2 is hereby amended as follows:
 3 1. By striking subsection six (6) of such section.
 4 2. By adding thereto the following new subsection:
 5 "Any sales of cigarettes made through a cigarette vending machine
 6 shall be subject to rules, regulations, and penalties relative to retail
 7 sales of cigarettes provided for in this chapter. No cigarettes shall be
 8 sold through any cigarette vending machine unless such cigarettes
 9 shall have been properly stamped or metered as provided by this chap-
 10 ter, and in case of violation of this provision, the permit of the dealer
 11 authorizing retail sales of cigarettes shall be cancelled. Payment of
 12 the license fee as provided in section ninety-eight point thirteen
 13 (98.13) of the Code, shall authorize a cigarette vendor to sell cigar-
 14 ettes through a vending machine or vending machines, provided that
 15 the machine or machines are located in a place or places where the
 16 machine or machines are under the supervision of a responsible person
 17 of legal age who will be responsible for prevention of purchase by

18 minors from such machine or machines and the location where the
 19 machine or machines are placed is covered by a local retail permit.
 20 Nothing herein shall require a retail licensee to buy a cigarette ven-
 21 dor's permit if the retail licensee is in fact the owner of the cigarette
 22 vending machine or machines and the machine or machines are oper-
 23 ated in the location described in the retail permit."

1 SEC. 3. Section ninety-eight point thirteen (98.13), Code 1962, is
 2 hereby amended as follows:

3 1. By inserting in line two (2) of subsection one (1) of such section
 4 after the word "wholesaler," the words "cigarette vendor,".

5 2. By inserting in line seven (7) of subsection one (1) of such sec-
 6 tion after the word "wholesaler," the words "cigarette vendor,".

7 3. By inserting in line two (2) of subsection two (2) of such section
 8 after the word "wholesalers," the words "cigarette vendors,".

9 4. By inserting in line nine (9) of subsection three (3) of such sec-
 10 tion after the word "distributor" the words ", cigarette vendor,".

11 5. By inserting in line two (2) of subsection six (6) of such section
 12 after the word "wholesaler," the words "cigarette vendor,".

Approved May 16, 1963.

CHAPTER 98

MOTORBOAT REGISTRATION

S. F. 190

AN ACT to amend chapter one hundred six (106), Code 1962, relating to registration period for motorboats to be used in Iowa waters.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one hundred six point five (106.5), subsection
 2 seven (7), Code 1962, is hereby amended by inserting in line five (5)
 3 after "chapter." the following:

4 On or after the first day of March in odd-numbered years any un-
 5 registered vessels and renewals of registrations may be so registered
 6 for the subsequent biennium beginning July 4. On or after the first
 7 day of March in even-numbered years any unregistered vessels may
 8 be registered for the remainder of the current biennium and such
 9 registration shall be at the rate of two dollars (\$2.00). All registra-
 10 tions shall expire as hereinabove stated.

1 SEC. 2. The provisions of this Act shall be retroactive to March 1,
 2 1963.

1 SEC. 3. This Act being deemed of immediate importance shall take
 2 effect upon immediate publication and be in full force and effect from
 3 and after its passage and publication in The Newton Daily News, a